DOCUMENT RESUME

ED 259 351 CS 209 075

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TITLE A Survey of Business Communication Competencies Used by Accountants and Bankers.
PUB DATE Apr 84
NOTE 12p.; In Professional Communication in the Modern World: Proceedings of the American Business Communication Association Southeast Convention (31st, Hammond, LA, April 5-7, 1984). p221-231.
PUB TYPE Reports - Research/Technical (143) -- Speeches/Conference Papers (150)

EDRS PRICE MF01/PC01 Plus Postage.
DESCRIPTORS *Accounting; *Banking; *Business Communication; Business Correspondence; Communication Research; *Communication Skills; *Educational Needs; Education Work Relationship; Higher Education; *Job Skills; Professional Education; Technical Writing

ABSTRACT

Questionnaires were completed by 169 accountants and 146 bankers in a study conducted to ascertain what communication tasks are performed frequently in accounting and banking and what competencies are needed for success in performing these tasks. The results indicated that all communication tasks were performed on an almost daily to almost weekly basis: 61.9% of respondents wrote or dictated reports, 88% wrote or dictated business letters, 81.3% wrote or dictated memos, 30.8% made oral presentations, 48.3% used word processors, and 33% used microcomputers. Just over half the respondents felt that memos and types of letters should be given above average treatment in business communication classes, and almost half felt that letter style should be given comprehensive treatment in such a course. The majority felt that writing style and mechanics were important, and that titles, headings, types of outlines, and outline form should be given above average treatment in business communication courses. The results suggest that business communication teachers should place high priority on report writing, letter and memo writing, and oral reporting. They should also emphasize style, format, and English mechanics. (HTH)

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ED259351

In *Professional Communication in the Modern World: Proceedings of the American Business Communication Association 31st Southeast Convention 1984*
Compiled and edited by Richard David Ramsey
Hammond, Louisiana, U.S.A.
Southeastern Louisiana University
1984 April 5-7

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# A SURVEY OF BUSINESS COMMUNICATION COMPETENCIES USED BY ACCOUNTANTS AND BANKERS

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## ABSTRACT

Accountants and bankers nationwide agree that communication tasks performed in their regular course of work are varied and complex. Institutions of higher learning try, often without success, to teach the multifaceted skills for effective communication in a business communication course. Thus, it becomes necessary for the business communication educator to keep abreast of the specific competencies needed for frequent application on the job.

This survey ascertained what communication tasks are performed frequently in accounting and banking and what competencies are needed for success in performing these tasks. Based on the findings of this study, we concluded that the business communication teachers should place high priority on report writing, letter and memo writing, and oral reporting. Additionally, the teachers should also emphasize style, format, and English mechanics.

## INTRODUCTION

Success in any profession depends on many factors, including the ability to communicate effectively. Because effective communication is a necessity for all business professionals and because successful communication must constantly reflect change, educators and trainers need to be aware of what is being used and what is needed. One of the best ways to do this is through asking what they are doing and what, if anything, should be added to what is now currently being taught in business communication. This descriptive study gives an idea of the communication tasks performed by accountants and bankers.

## STATEMENT OF THE PROBLEM

This research has two major parts. First, it attempts to ascertain the nature of written and oral communication for accountants and

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bankers. Second, it attempts to measure the frequency with which these tasks are performed and the emphasis the practitioners believe should be given the various topics in a formal business communication course.

## PURPOSE

This study was to ascertain whether the present training in business communication courses is providing for the needs of bankers and accountants. The findings will provide direction for change of communication curricula and change in business communication course content. The findings will also provide accountants and bankers with a clearer picture of their written communication and will enable them to determine the type and extent of training that will be most beneficial.

## PROCEDURES

This section begins with a description of the types of data and the participants in the study. Then it describes the procedures for collecting and recording the data and the statistical measures applied in analyzing the data.

### Nature and Source of Data

Three main types of data were used in this research: (1) demographic data on age, number of years on the job, education, and formal versus informal training in business communication; (2) data on the nature and frequency of the communication tasks performed by accountants and bankers; and (3) data on topics that should be included in a business communication course, and the emphasis given these topics.

The participants in this study were accountants and bankers from the private business sector in North Carolina and Wisconsin. As can be seen in Table I, 169 accountants and 146 bankers responded from the two states.

Table I. Participants in the Study

| | Bankers | Accountants |
|---|---|---|
| Wisconsin | 86 | 77 |
| North Carolina | 60 | 92 |
| Totals | 146 | 169 |

Collection and Recording of Data

Dillman's (1978) Total Design Method (TDM) of research was the basic framework used in the collection of data. The questions were set up according to the rules prescribed by TDM, except for minor changes such as university logo and other minor constraints.

Questionnaires were mailed to practicing accountants and bankers. The items on the questionnaire were the single checklist type with no open ended questions. Data were recorded as the questionnaires were returned.

Analysis of Data

Responses to all questions on the survey were recorded, using the Statistical Packages for Social Sciences (SPSS) program at the University of Wisconsin - Whitewater Computer Center. Frequencies expressed as percentages provide the major statistics in this study.

## FINDINGS

To ascertain the business communication tasks performed and the frequency with which they were performed by accountants and bankers, we divided the questionnaire results into three parts. Part I dealt with the demographics of the population, Part II dealt with the data on the nature and frequency of the communication tasks performed by accountants and bankers, and Part III dealt with the data on topics that should be included in a business communication course and the amount of emphasis given these topics.

Demographics

The age of the respondents ranged from 21 to 60, with the median being in the 31-40 category. The number of years of work experience of the respondents was 5 to 9. The majority held the bachelor's degree, whereas less than 20 percent held the master's and J.D. degrees.

A total of 29.5 percent of the respondents had studied business communication as a non-credit course, whereas 56.5 percent had studied business communication as a college credit course. When asked whether the business communication course should be required for college credit, 72.4 percent indicated that it should be, whereas 21.6 percent indicated that it should be an elective course.

It can be seen that the majority of the respondents in this study were college graduates who had from 5 to 9 years' work experience and who had had exposure to a business communication course, whether for college credit or not. It is also evident that the majority of the respondents believed that a business communication course should be required of all students before entering the work force.

Frequency of Performance of Business Communication Tasks

Respondents were given 10 business communication tasks and asked to rate them according to the frequency with which they were performed. Responses ranged from very frequently (almost daily) to never. Table II shows that a total of 61.9 percent of the respondents write or dictate reports from almost daily to almost weekly, whereas a total of 88.0 percent of the same respondents write or dictate business letters from almost daily to almost weekly. Memos were written or dictated from almost daily to almost weekly by 81.3 percent of the respondents.

Table II. Tasks Performed: From Almost Daily to Almost Weekly

| Tasks | Total | |
|---|---|---|
| | Number | Percent |
| Write or Dictate Reports | 195 | 61.9% |
| Write or Dictate Business Letters | 277 | 88.0 |
| Write or Dictate Memos | 256 | 81.3 |

Table III shows the types of reports written by the respondents. As shown, 38.4 percent of the respondents write the long, formal reports whereas 60.3 percent of the respondents write the letter report. Slightly more than 64 percent write memo reports whereas 34.2 percent write short form reports.

Table III. Types of Reports Written

| | Number | Percent |
|---|---|---|
| Long Report | 121 | 38.4% |
| Letter Report | 190 | 60.3 |
| Memo Report | 202 | 64.1 |
| Short Form Reports | 108 | 34.2 |

The extent to which the respondents are required to make oral presentations, write reports for intercompany and external use, and use word processing and microcomputers is shown in Table III. As is indicated in Table IV, a total of 30.8 percent of the respondents make oral presentations from almost daily to almost weekly. The frequency with which these same respondents write reports for use within the company is 62.8 percent, whereas they write reports that go outside the company 36.2 percent of the time from almost daily to almost weekly. Word processing and microcomputers were used from almost daily to almost weekly by the respondents 48.3 percent and 33.0 percent respectively.

The communication tasks covered in this part of the study were completed from almost daily to almost weekly by 45 percent or more of the respondents.

Table IV. Tasks Performed: From Almost Daily To Almost Weekly

| Tasks | Total | |
|---|---|---|
| | Number | % |
| Make Oral Presentations | 97 | 30.8 |
| Write Reports Within Company | 198 | 62.8 |
| Write Reports Outside Company | 114 | 36.2 |
| Use Word Processing | 152 | 48.3 |
| Use Microcomputers | 84 | 33.0 |

Treatment That Should Be Given Various Communication Tasks

A series of 12 questions constituted this part of the survey, and were answered by respondents who were given the option of checking a scale of one to five, with one being comprehensive treatment and five being little or no treatment.

Table V shows the level of treatment the respondents believe should be given letters and memos in a business communication class. Letter style, letter format, types of letters, and memos were covered in Table V and show above-average to comprehensive treatment as the option checked by the respondents. A total of 90.2 percent of the respondents indicated that letter style should be given the same

treatment whereas 87.9 percent felt that letter format should be given above-average to comprehensive treatment. A total of 86.4 percent of the respondents believed that types of letters should be given above average to comprehensive treatment, whereas 82.2 percent believe memos should be given the same treatment.

Table V. Degree of Emphasis That Should Be Given to Topics in Letter and Memo Writing

| Topics | Level of Treatment | Total Number | Total % |
|---|---|---|---|
| Letter Style | Comprehensive | 147 | 46.7 |
| | Above Average | 137 | 43.5 |
| Letter Format | Comprehensive | 133 | 42.2 |
| | Above Average | 144 | 45.7 |
| Types of Letters | Comprehensive | 86 | 27.3 |
| | Above Average | 186 | 59.1 |
| Memos | Comprehensive | 84 | 26.7 |
| | Above Average | 175 | 55.5 |

The importance given to reports in a business communication course is shown in Table VI, and can be interpreted as were the data in Table III. A total of 84.8 percent of the respondents believed that report definitions should receive above-average to comprehensive treatment, whereas 88.8 percent believed the role of reports in the communication process should be given the same treatment. A total of 82.9 percent of the respondents indicated that reports for special audiences should be given above average to comprehensive treatment in the business communication course.

Table VI. Degree of Emphasis That Should Be Given to Selected Topics Related to Importance of Reports in Industry

| Topics | Level of Treatment | Total Number | Total % |
|---|---|---|---|
| Definition of Reports | Comprehensive | 114 | 36.2 |
| | Above Average | 153 | 48.6 |
| Role of Reports | Comprehensive | 116 | 36.8 |
| | Above Average | 164 | 52.0 |
| Qualification of Report Writers | Comprehensive | 70 | 22.2 |
| | Above Average | 191 | 60.7 |
| Reports for Special Audiences | Comprehensive | 82 | 26.0 |
| | Above Average | 186 | 59.0 |

Respondents were asked to indicate the level of treatment they believed should be given to teaching techniques of collecting data. A majority of the respondents, 92.7 percent or 292, believed above-average to comprehensive treatment should be given to primary sources whereas 70.2 percent or 221 believed secondary sources should be given the same treatment.

Table VII shows the ranking of the planning and organization of reports and includes only those rankings of above average to comprehensive. The three methods of presenting report information--direct, indirect, and chronological--all received approximately the same rating with the indirect method being only slightly higher ranked than the other two methods. Types of outlines, outline form, and titles and headings also received no more than 50 percent rate of response in the above-average to comprehensive ranking.

Table VII. Degree of Emphasis That Should Be Placed on Planning and Organizing Reports

| Topics | Level of Treatment | Total Number | % |
|---|---|---|---|
| Direct | Comprehensive | 105 | 33.3 |
| | Above Average | 173 | 54.9 |
| Indirect | Comprehensive | 142 | 45.1 |
| | Above Average | 147 | 46.7 |
| Chronological | Comprehensive | 97 | 30.8 |
| | Above Average | 183 | 58.1 |
| Types of Outlines | Comprehensive | 86 | 27.3 |
| | Above Average | 194 | 61.6 |
| Outline Form | Comprehensive | 86 | 27.3 |
| | Above Average | 197 | 62.5 |
| Titles and Headings | Comprehensive | 78 | 24.8 |
| | Above Average | 189 | 60.0 |

The importance of writing style and mechanics is shown in Table VIII. The rating of above-average to comprehensive treatment was given to each of the topics in the table by more than 50 percent of the respondents. Thus, the importance to the respondents of style and mechanics can be readily seen.

Table VIII. Degree of Emphasis Which Should Be Placed on Writing Style and Mechanics

| Style Components | Level of Treatment | Total Number | Total % |
|---|---|---|---|
| Simple Language | Comprehensive | 197 | 62.5 |
| | Above Average | 102 | 32.4 |
| Jargon | Comprehensive | 39 | 12.4 |
| | Above Average | 152 | 48.2 |
| Objectivity | Comprehensive | 154 | 48.9 |
| | Above Average | 142 | 45.1 |
| Conciseness | Comprehensive | 207 | 65.7 |
| | Above Average | 94 | 29.8 |
| Adaptation | Comprehensive | 168 | 53.3 |
| | Above Average | 127 | 40.3 |
| Readability | Comprehensive | 218 | 69.2 |
| | Above Average | 86 | 27.3 |
| Sentence Structure | Comprehensive | 160 | 50.8 |
| | Above Average | 139 | 44.2 |
| Clarity | Comprehensive | 224 | 71.1 |
| | Above Average | 80 | 25.4 |
| Concreteness | Comprehensive | 183 | 58.1 |
| | Above Average | 111 | 35.3 |
| Grammar | Comprehensive | 223 | 70.8 |
| | Above Average | 79 | 25.1 |
| Punctuation | Comprehensive | 179 | 56.8 |
| | Above Average | 118 | 37.4 |
| Spelling | Comprehensive | 203 | 64.4 |
| | Above Average | 90 | 28.6 |
| Use of Numbers | Comprehensive | 108 | 34.3 |
| | Above Average | 171 | 54.2 |
| Abbreviations | Comprehensive | 67 | 21.3 |
| | Above Average | 178 | 56.5 |
| Capitalization | Comprehensive | 103 | 32.7 |
| | Above Average | 165 | 52.4 |



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The importance of reports in the communication process is indicated by the fact that respondents indicated above average to comprehens ve treatment as follows:

| | |
|---|---|
| Letter reports | 68.6 percent |
| Memo reports | 63.8 |
| Long formal reports | 63.2 |

The ratings between the emphasis that should be placed on letter and memo reports (68.6 percent and 6[illegible]ent respectively) and the percentages of respondents (60.3 perce[illegible].1 percent respectively) who indicated that they write these same repo[illegible] were similar. (See Table III.)

Report functions should also be taught as indicated in the data presented below:

| | |
|---|---|
| Analytical reports | 77.1 percent |
| Progress reports | 61.6 |
| Examination reports | 60.7 |
| Process reports | 60.3 |
| Feasibility reports | 60.[illegible] |
| Informational reports | 56.5 |
| Justification reports | 42.4 |
| Writing for publication | 33.0 |

As can be seen in the data presented above, writing for publication is indicated as being less important than the other report functions since only 33 percent of the respondents rated it as above average to comprehensive.

More than 60 percent of the respondents checked techniques of presentation as well as the use of graphic aids for the oral report as needing above-average to comprehensive treatment.

Respondents (61.6 percent) also indicated that microcomputer awareness should be given above-average to comprehensive treatment in a business communication course, whereas 51.5 percent believed that microcomputer usage should be given above average to comprehensive treatment in the business communication course.

The responses were similar for word-processing awareness. However, less than 50 percent of the respondents indicated above-average to comprehensive treatment should be given to word-processing usage.

## CONCLUSIONS AND IMPLICATIONS

Many conclusions and implications can be drawn from these findings, and several have a direct relevance to business communication course content. In addition, implications for the classroom teacher are evident. Findings indicated that reports, business letters, and memos are written or dictated

with enough frequency that they should be given high priority in the business communication course. Educators need to keep abreast of the use of reports in industry and to adjust curriculum accordingly.

A closely related problem involves oral presentations. It is obvious from the findings in this study that orally presenting the report is a frequent requirement in industry. As a result, the implication for educators is that this is another important aspect of business communication and should be reflected in the course.

The various aspects of letters such as style, format, and type are important. The implication is that educators should stress these aspects of letter writing in the business communication course.

Style components and mechanics are essential to effective communication, as shown by the respondents in this survey. Consequently, educators can take a cue from the findings in this study and give appropriate priority to this aspect of the business communication course.

## REFERENCE

Dillman, Don A. (1978). Mail and telephone surveys: The total design method. New York: John Wiley & Sons.